

## ABSTRAK

### **ANALISIS PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER), *TOTAL ASSET TURN OVER* (TATO) DAN *NET PROFIT MARGIN* (NPM) TERHADAP PERUBAHAN LABA PADA PERUSAHAAN PERDAGANGAN BESAR YANG TERDAFTAR DI BEI PERIODE 2013-2017**

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Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Asset Turn Over* (TATO) dan *Net Profit Margin* (NPM) terhadap perubahan laba pada perusahaan perdagangan besar yang terdaftar di BEI periode 2013-2017.

Populasi sebanyak 37 perusahaan dan sampel yang diambil 11 perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder dan alat analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dengan perubahan laba sebagai variabel dependen dan lima variabel independen yaitu variabel *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Asset Turn Over* (TATO) dan *Net Profit Margin* (NPM).

Hasil penelitian ini menyatakan bahwa: 1) *Current Ratio* (CR) berpengaruh signifikan terhadap perubahan laba sebesar  $0,032 < 0,05$ . 2) *Debt To Equity Ratio* (DER) berpengaruh signifikan terhadap perubahan laba sebesar  $0,000 < 0,05$ . 3) *Total Asset Turn Over* (TATO) berpengaruh signifikan terhadap perubahan laba sebesar  $0,000 < 0,05$ . 4) *Net Profit Margin* (NPM) berpengaruh signifikan terhadap perubahan laba sebesar  $0,000 < 0,05$ . Persentase pengaruh *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Asset Turn Over* (TATO) dan *Net Profit Margin* (NPM) terhadap perubahan laba adalah 98,9%.

Kata Kunci : *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Asset Turn Over* (TATO), *Net Profit Margin* (NPM), Perubahan Laba

## ABSTRACT

### ANALYSIS OF THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), TOTAL ASSET TURN OVER (TATO) AND NET PROFIT MARGIN (NPM) ON PROFIT CHANGES AT THE BIG TRADING COMPANIES LISTED IN IDX 2013-2017 PERIOD

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This research was purposed to find out the analysis of the Effect of Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turn Over (TATO) and Net Profit Margin (NPM) on Profit Changes at the Big Trading Companies Listed in IDX 2013-2017 Period.

The population were 37 companies and the samples taken were 11 companies. The data used in the research was secondary data and the data analysis was multiple linear regression analysis with profit changes as the dependent variable and five independent variables were Current Ratio (CR), Debt To Equity Ratio (DER), Total Asset Turn Over (TATO) and Net Profit Margin (NPM).

The result of the study found that: 1) Current Ratio (CR) has significant effect on the profit changes with significant value of  $0,032 < 0,05$ . 2) Debt To Equity Ratio (DER) has significant effect on the profit changes with significant value of  $0,000 < 0,05$ . 3) Total Asset Turn Over (TATO) has significant effect on the profit changes with significant value of  $0,000 < 0,05$ . 4) Net Profit Margin (NPM) has significant effect on the profit changes with significant value of  $0,000 < 0,05$ . The effect percentage of Current Ratio (CR), Debt To Equity Ratio (DER), Total Asset Turn Over (TATO) and Net Profit Margin (NPM) on profit changes was 98,9%.

Keyword : Current Ratio (CR), Debt To Equity Ratio (DER), Total Asset Turn Over (TATO), Net Profit Margin (NPM), Profit Changes.